

Indiana Department of Revenue
Annual Withholding Tax Form

2004

This packet contains an annual withholding tax form (WH-3) for reporting taxes withheld on employees and/or nonresident shareholders or partners. Also included is a Change Form to report any changes in your business location, or to report a business closing, a form to show your county tax breakdown, an underpayment form (WH-1U), and two labels.

Payments must be made with U.S. funds.
Please do not include check stubs when mailing your payments.

Report all changes to account information on the Change Form.
For assistance, call (317) 233-4016, or visit:
www.in.gov/dor/contact/email.html

The current annual interest rate for late payments is 4%.

Indiana Department of Revenue
Annual Withholding Tax Form

(This form must be filed even if no tax was withheld. Give this packet to your tax preparer, if you use one. Do not throw this packet away.)

Who Should File: This form should be filed by all withholding agents who withhold state and/or county income tax from employees, nonresident contractors, nonresident partners, nonresident shareholders and nonresident beneficiaries during the calendar year.

When To File: Form WH-3 and state copies of Form W-2 and Form WH-18 (also Form 1099 if state withholding is included) must be filed on or before **February 28, 2005**. You will need to make two copies of your completed Form WH-3, one to send in with the original form and one to keep for your records.

Note: If WH-18s are included, the filing due date may be extended. If designated as a separate account for nonresident withholding and making an annual one time distribution by pass thru entities to shareholders, partners, or beneficiaries, the WH-3 filing due date is the 15th day of the third month following the year end date.

Late Filings: A penalty of \$10 will be charged per W-2, WH-18 and 1099 statement not included or that is filed past the due date. An **extension** of time to file may be requested if you do not have distribution amounts that apply to WH-18s by the due date. The Department will accept a copy of the federal extension, to submit Form WH-3.

Indiana Department of Revenue
P.O. Box 6108
Indianapolis, IN 46206-6108



Taxpayer ID Number

Change Form

Mail to: the Indiana Department of Revenue, PO Box 6197, Indianapolis, IN 46206-6197
(Please Print Clearly) This will change your Withholding Account only.

New Location Address

DBA Name	
Address	
City	
State	Zip Code
Federal ID#	County
Telephone Number ()	

New Mailing Address

DBA Name	
Address	
City	
State	Zip Code
Federal ID#	County
Telephone Number ()	

☐ Please check here if this business location has been permanently closed and give the close date.

Month	Day	Year

If this account is out of business, indicate the reason below.

3

Signature

Title

Date

Underpayment of Indiana Withholding Filing Instructions

If you have underpaid the withholding tax for 2004, you must remit the amount due. If you normally remit by check, you **must** use the Form WH-1U. Enter the amount due on Line A. If you are making the underpayment remittance late, (after January 20 for Early Filers, after January 30 for Monthly Filers, or after January 31 for Quarterly and Annual Filers) penalty and interest are due. If you are paying the underpayment by check, include the penalty and interest on Line B.* Penalty is the greater of 10% of Line A or \$5.00. The total amount due should be entered on Line C. Call 317-233-4016 for further information and for the current interest rate.

If you normally remit by EFT, make a supplemental payment for the final period of the year. Your supplemental payment together with all your other credits should equal the amount on Line 4 of the WH-3. Do not send a WH-1U. * EFT taxpayers do not include penalty and interest with the supplemental payment. A separate liability notice will be issued for penalty and interest if the payment is late.

The labels below are **not** self-sticking and must be affixed with tape in order to be used.

Use this label for filing Form WH-3 with paper W-2s, WH-18s & 1099s.

Mail To

INDIANA DEPARTMENT OF REVENUE
P O BOX 6108
INDIANAPOLIS IN 46206-6108

FORM WH-3 ENCLOSED

☐ Check here if WH-18s are included.

Use this label for filing Form WH-3 and magnetic media submissions.

Mail To

ATTN: MAGNETIC FILING COORDINATOR
INDIANA DEPARTMENT OF REVENUE
P O BOX 6108
INDIANAPOLIS IN 46206-6108

MAGNETIC MEDIA ENCLOSED

Underpayment Form

Form WH-1U
State Form 49170 (8-03)

Underpayment of Withholding Taxes

Business Name _____

DBA Name _____

Street address _____

City _____

State _____ Zip _____

Signature of Officer _____ Title _____

Date _____ Daytime Phone # (____) _____

Taxpayer ID Number

Calendar Year Ending

Due Date

Mail to:

INDIANA DEPARTMENT OF REVENUE
P.O. BOX 6192
INDIANAPOLIS, IN 46206-6192

Enter amount of the underpayment.

A.

--	--	--	--	--	--	--	--	--	--

Enter amount of penalty & interest due.

B.

--	--	--	--	--	--	--	--	--	--

Enter amount being paid.

C. \$

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Do not include check stubs.

Instructions For Completing Form WH-3

- Line 1** — Enter the total Indiana **state income tax** withheld as shown on Forms W-2, WH-18 and 1099.
- Line 2** — Enter the total Indiana **county income tax** withheld as shown on Forms W-2, WH-18, and 1099. All entries on this line must be broken down on Form WH-3 by counties for which the amounts were withheld. The sum of the county breakdown must equal the amount on Line 2.
- Line 3** — Enter Advance Earned Income Credit (IN EIC).
- Line 4** — Add Lines 1 and 2; subtract Line 3 and enter the total here. If your account has been **overpaid**, continue to Line 5. If you have **underpaid** the withholding tax, see instructions for underpayment of Indiana Withholding.
- Line 5** — Complete this line **only** if your account has been **overpaid** and you are claiming a refund. Enter the amount of your overpayment on Line 5. No refund will be issued unless all areas of the Form WH-3 are complete and all W-2s, WH-18s and 1099s are enclosed.

Note: You will need to make two copies of your completed Form WH-3, one to send in with the original form and one to keep for your records

Remittance must be made with the WH-1U or by EFT, but **not** with the WH-3.

State of Indiana Magnetic Media Filing Instructions

Filing Status ALL

The State of Indiana will accept W-2 filings on magnetic media using 3480/3490 cartridge tape, or 3-1/2" diskettes and CD's. Reel tapes are not accepted. A completed WH-3 voucher must accompany all magnetic media in the **same** package. The same format for W-2 information filed with federal reports is used. However, the "RS" record must comply with the State of Indiana format. An external label must be affixed to each cartridge tape or diskette containing the following information:

External Label for Cartridges - 3480 or 3490 (E)

- Cartridge: Unlabeled
- State Taxpayer Identification Number (TID)
- Complete Mailing Address
- Record Length: 512
- Block Size: 23040 (45 Logical records per block)

External Label for Diskettes

- File Name: W2REPORT
- State Taxpayer Identification Number (TID)
- Complete Mailing Address
- Total Number of Diskettes

Note: Multiple-cartridge files are not accepted.

A separate transmittal form is not required for magnetic media submissions. All required transmittal information is contained on Form WH-3. **Be sure to include a completed WH-3 in the same package with the magnetic media. Filings received without a completed WH-3 will be returned to the taxpayer as "cannot be processed."** If you would like a free detailed specification booklet on magnetic media filing, you may call (317) 233-5656, or visit the Department's website for Magnetic Media filing instructions: www.in.gov/dor/taxforms/pdfs/w-2book.pdf

Business Name _____

DBA Name _____

Street address _____

City _____

State _____ Zip _____

X Authorized Signature _____

I declare under penalties of perjury that this is a true, correct and complete voucher.

Date _____ Phone # () _____

Taxpayer ID Number _____

For Tax Period

2004

Annual Withholding Tax

Refund Claimed - See the instructions

**** Compare the amount on Line 4 with the amount of withholding tax you actually paid (excluding late fees and interest) for the tax year 2004. If you underpaid your withholding tax, complete Form WH-1U and mail it along with your underpayment.**

Any amount due must be paid on the WH-1U.

2 You will need to make two copies of your completed Form WH-3, one to send in with the original form and one to keep for your records.

☐ Check if Magnetic Media is enclosed.

Total # of W-2s, WH-18s & 1099s Enclosed

Breakdown of Indiana County Tax Withheld

Enter the amount of county tax withheld for each county as listed on your W-2s, WH-18s and/or 1099s.

County Name and Code Number	Tax Withheld	County Name and Code Number	Tax Withheld	County Name and Code Number	Tax Withheld
1 Adams		16 Decatur		31 Harrison	
2 Allen		17 DeKalb		32 Hendricks	
3 Bartholomew		18 Delaware		33 Henry	
4 Benton		19 Dubois		34 Howard	
5 Blackford		20 Elkhart		35 Huntington	
6 Boone		21 Fayette		36 Jackson	
7 Brown		22 Floyd		37 Jasper	
8 Carroll		23 Fountain		38 Jay	
9 Cass		24 Franklin		39 Jefferson	
10 Clark		25 Fulton		40 Jennings	
11 Clay		26 Gibson		41 Johnson	
12 Clinton		27 Grant		42 Knox	
13 Crawford		28 Greene		43 Kosciusko	
14 Daviess		29 Hamilton		44 LaGrange	
15 Dearborn		30 Hancock		45 Lake	

County Name and Code Number	Tax Withheld	County Name and Code Number	Tax Withheld	County Name and Code Number	Tax Withheld
46 LaPorte		63 Pike		80 Tipton	
47 Lawrence		64 Porter		81 Union	
48 Madison		65 Posey		82 Vanderburgh	
49 Marion		66 Pulaski		83 Vermillion	
50 Marshall		67 Putnam		84 Vigo	
51 Martin		68 Randolph		85 Wabash	
52 Miami		69 Ripley		86 Warren	
53 Monroe		70 Rush		87 Warrick	
54 Montgomery		71 St. Joseph		88 Washington	
55 Morgan		72 Scott		89 Wayne	
56 Newton		73 Shelby		90 Wells	
57 Noble		74 Spencer		91 White	
58 Ohio		75 Starke		92 Whitley	
59 Orange		76 Steuben		Total Amount Withheld*	\$
60 Owen		77 Sullivan		*The total amount of county tax withheld (amount on this line) should be the same as the amount on Line 2 of the WH-3.	
61 Parke		78 Switzerland			
62 Perry		79 Tippecanoe			

*The total amount of county tax withheld (amount on this line) should be the same as the amount on Line 2 of the WH-3.